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Hearing Date: February 15, 2007
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:	§	
	§	CASE NO. 05-44481(RDD)
DELPHI CORPORATION, <u>et al.</u>	§	
	§	
Debtors	§	CHAPTER 11
	§	

**SAN BENITO CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT'S RESPONSE TO
DEBTOR'S SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON
DEBTOR'S BOOKS AND RECORDS, AND (C) UNTIMELY CLAIMS**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, San Benito Consolidated Independent School District, ("Taxing Authority") Respondent and tax claimant herein, and files this Response to the Debtor's Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtor's Books and Records, and (C) Untimely Claims and Granting Related Relief, and would show the Court as follows:

1. Respondent asserts that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). Respondent made a *prima facie* case when it filed its Proof of Claim, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Respondent hereby reasserts its secured claim against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.

RESPONSE

3. Respondent asserts that Respondent's claim has not been paid and remains due for the 2005 tax year.
4. Respondent asserts that it did not receive adequate notice of the filing of this case from the Debtor and accordingly should not be held to the bar date imposed in this case.
5. Respondent asserts that if it's claim is disallowed as a late filed claim, it's liens will survive and Debtor is required to segregate all assets and/or proceeds from the sale of assets which secure payment of the taxes owed to Respondent.

WHEREFORE, PREMISES CONSIDERED, San Benito CISD prays that upon hearing of the Debtor's Seventh Omnibus Objection to Claims, the Court admit its claim, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: February 6, 2007

Respectfully Submitted,

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By: /s/Diane W. Sanders
DIANE W. SANDERS
State Bar No. 16415500

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Seventh Omnibus Objection to Claims has been served on the parties listed below on this 6th day of February, 2007.

DEBTOR

Delphi Corporation
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